

TOWNSHIP BULLETIN

AND UNIFORM COMPLIANCE GUIDELINES ISSUED BY STATE BOARD OF ACCOUNTS

Volume No. 264, Page 1

February 2004

ITEMS TO REMEMBER

MARCH

- March 1: Assessing period begins, (IC 6-1.1-1-2) for all tangible property except mobile homes as defined in IC 6-1.1-7-1.
- March 1: (First Monday in March) Make report of the Dog Fund to the County Auditor and pay to the County Treasurer any funds in a Township Dog Fund designated (by the county) for a Humane Society under IC 15-5-9-8; and/or any amount in a Township Dog Fund exceeding \$300 over and above orders drawn on the fund, and must show all receipts into the Township Dog Fund and all orders drawn in order. (IC 15-5-9-10) Also give the County Auditor the number of receipts issued if a humane society has been designated. (IC 15-5-9-8)
- March 8: (Second Monday in March) County Auditor makes distribution of County Dog Fund to the townships of the county in which the orders drawn against the Dog Fund exceeded the money on hand as shown on the report filed on March 1 (or by the county to a humane society if an ordinance is passed). Any money received from the County Dog Fund must be receipted to Township Dog Fund. (IC 15-5-9-10)
- March All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories.

APRIL

- April 9: Good Friday - Legal Holiday (IC 1-1-9-1)
- April 15: Last day to make pension report and payment for first quarter by townships participating in PERF.
- April 30: Last day to file quarterly report, Form 941, to the Internal Revenue Service for federal and social security taxes for the first quarter.
- April 30: Last day to make report for first quarter to the Department of Workforce Development.
- April All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories.

MAY

- May 1: On or before this date report to county auditor, in writing, the amount of unpaid claims against the Dog Fund which have not been paid because of lack of funds. (IC 15-5-9-11)
- May 15: Date for completion of assessing. (IC 6-1.1-1-7)
- May 31: Memorial Day - Legal Holiday (IC 1-1-9-1)

**TOWNSHIP BULLETIN
and Uniform Compliance Guidelines**

Vol. No. 264, Page 2

February 2004

MAY (Continued)

- May 31: On or before June 1 and December 1 of each year (or more frequently if the county legislative body adopts an ordinance requiring additional certifications) the township shall certify a list of the names and addresses of each person who has money due from the township to the county treasurer. (IC 6-1.1-22-14).
- May : All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories.

TOWNSHIP TRUSTEES' MEETING

The State Board of Accounts Meeting for Township Trustees, November 19, 2003, held in Indianapolis, was a success as indicated by compliments received concerning the meetings and the large turnout of several hundred township representatives. We again would like to thank the Indiana Township Association for their cooperation in our having the November 19th meeting in conjunction with the Township Convention as has been the custom for many years.

Trustees not attending the 2003 meeting are encouraged and specifically requested to attend a similar meeting we plan on calling in 2004. A wide range of topics were discussed both during and between sessions which pertain to your audits by the State Board of Accounts.

Your ideas and suggestions for additional areas you would like addressed at the 2004 meeting are always welcome. We anticipate seeing all Township Trustees at our meeting in 2004.

SOCIAL SECURITY WITHHOLDINGS - 2004

We understand that for the maximum amount of taxable and creditable annual earnings subject to Social Security will increase to \$87,900, up from \$87,000 in 2003. No maximum base for Medicare will exist. Rates will remain at the 2003 level at a combined rate of 7.65 percent (both employer and employee for a total of 15.3 percent) representing a 6.20 percent rate for Social Security and 1.45 percent for Medicare.

MILEAGE

The township trustee is entitled to a sum for mileage in the performance of his official duties equal to the sum per mile paid to state officers and employees (IC 36-6-8-3). The State rate effective January 1, 2004, is \$.34 per mile. The State rate through December 31, 2003, was \$.28 per mile. Mileage Claim Form Number 101 shall be properly completed, listing dates of authorized travel, details of travel, miles traveled, nature of business, etc., for reimbursements for mileage before payment is made.

**TOWNSHIP BULLETIN
and Uniform Compliance Guidelines**

Vol. No. 264, Page 3

February 2004

MEMBERSHIP DUES IN ORGANIZATIONS

IC 36-6-6-12 states "(a) The legislative body may appropriate money for membership of the township in county, state, or national associations that:

- (1) are of a civic, educational, or governmental nature; and
- (2) have as a purpose the improvement of township governmental operations.

The township representatives may participate in the activities of these associations, and the legislative body may appropriate money to defray the expenses of township representatives in connection with these activities.

(b) Each representative of the township attending any meeting, conference, seminar, or convention approved by the township trustee shall be allowed reimbursement for all necessary and legitimate expenses incurred while representing the township. Expenses shall be paid to each representative in accordance with the township's reimbursement policy, which may include an established per diem rate, as recommended by the township trustee and adopted by the township legislative body."

Please note, personal memberships are not listed.

ANNUAL REPORT

Please remember to put your Federal Identification Number on the upper right-hand corner of the cover page of your annual report, if you have not already filed the report.

All public printing suppliers have received a copy of the following Township Assistance Forms that either revise or replace all Township Poor Relief Forms effective January 2004.

TOWNSHIP ASSISTANCE FORMS

- TA-1 (Revised 2004) ----- Application For Township Assistance
- TA-1A (Revised 2004) ----- Notice of Township Assistance Action
- TA-1B (Revised 2004) ----- Application For Additional or Continuing Township Assistance
- TA-2 (Revised 2004) ----- Township Assistance Purchase Order

Townships can use over the next year existing supplies they have already purchased of Poor Relief Forms PR-1 Application for Township Assistance (Revised 1996), PR-1A Notice of Poor Relief Action (Revised 1996) and PR-1B Application for Additional or Continuing Township Assistance (1996). Form TA-7 Poor Relief Statistical Report (2004) is incorporated into the Township Form 15, (Township Trustee's (Abstract) Report of Receipts and Disbursements for the Calendar Year).

PR-2 (1935) Purchase Order for Medical Relief, PR-3 (1935) General Purchase Order for Poor Relief, PR-4 (1935) Report of Medical Aid Rendered, PR-6 (1941) Register of Poor Relief Claims, and PR-8 (2000) Quarterly Poor Relief Report of Actual and Estimated, Receipts and Disbursements are hereby discontinued as prescribed forms.

TOWNSHIP BULLETIN
and Uniform Compliance Guidelines

Vol. No. 264, Page 4

February 2004

OMB CIRCULAR A-133 REQUIREMENTS

The Single Audit Act and the Office of Management and Budget (OMB) Circular A-133 set out the responsibilities of entities receiving federal awards. Subrecipient monitoring is required by the governmental entity receiving the federal funds which are passed through to governmental and nongovernmental subrecipients.

We recommend that the township have a formal subrecipient monitoring plan, in written form, for all federal programs which pass federal monies through to subrecipients. The monitoring plan should identify the procedures the township has in place to monitor the activities of the subrecipient to ensure that the program requirements are being met. Such monitoring plans should include for instance, formal procedures to request subrecipients to provide written documentation supporting requests for reimbursements and the procedure the township will use to review such documentation, the nature, timing, and extent of on-site visits, etc., and should also:

1. Identify federal awards made by informing each subrecipient of CFDA title and number, award name and number, award year, if the award is R & D, and the name of federal agency.
2. Advise subrecipients of requirements imposed on them by federal laws, regulations, and the provisions of contracts or grant agreements as well as any supplemental requirements imposed by the pass-through entity.
3. Monitor the activities of subrecipients as necessary to ensure that federal awards are used for authorized purposes in compliance with laws, regulations, and the provisions of contracts or grant agreements and that performance goals are achieved.
4. Ensure that subrecipients expending \$300,000 or more in federal awards during the subrecipient's fiscal year have met the audit requirements for that fiscal year.
5. Issue a management decision on audit findings within six months after receipt of the subrecipient's audit report and ensure that the subrecipient takes appropriate and timely corrective action.
6. Consider whether subrecipient audits necessitate adjustment of the pass-through entity's own records.
7. Require each subrecipient to permit the pass-through entity and auditors to have access to the records and financial statements as necessary for the pass-through entity to comply with the Circular.

**TOWNSHIP BULLETIN
and Uniform Compliance Guidelines**

Vol. No. 264, Page 5

February 2004

TRUSTEE COMPENSATION

We continue to receive inquiries concerning trustees receiving compensation from funds other than the township fund, e.g. the township assistance fund.

Questions of good public policy could be raised regarding any township which has tried to pay part of the compensation of a trustee from the township assistance fund, since the compensation paid might otherwise provide available funding for people in need.

IC 12-20-4-11 states in part (c) " A poor relief supervisor, investigator, assistant, or other necessary employee shall be paid out of the same money as claims for poor relief are paid." However, IC 36-6-8-2.1 states in part "A township executive is entitled to the annual salary . . . **(other than those authorized under IC 12-20-4-2 through IC 12-20-4-11 and IC 12-20-4-14)** fixed under IC 36-6-6-10." (Our Emphasis) IC 12-20-4-2 through IC 12-20-4-11 and IC 12-20-4-14 concern the pay of supervisors, investigators assistants and other township assistance employees.

IC 36-6-4-3 states in part: "The executive shall do the following: . . .administer poor relief under IC 12-20 . . ." Therefore, the State Board of Accounts is of the audit position that the compensation of a Township Trustee, paid from the Township Fund, is for all duties (other than assessing duties, as authorized by IC 36-6-6-10), as required in IC 36-6-4-3.

CONFLICT OF INTEREST

The State Board of Accounts hopes all public officials will avoid any situations whereby conflict of interest becomes a question. Due to their position of public trust, public servants should be extremely sensitive to any transactions that may cause concern of the taxpayers that either elected them or caused them to be appointed to or employed in a public office.

Please seek the written advice of your township attorney if you have any questions relating to IC 35-44-1-3.

Attached is a copy of the current recommended Conflict of Interest Form.

UNIFORM CONFLICT OF INTEREST DISCLOSURE STATEMENT**Indiana Code 35-44-1-3**

A public servant who knowingly or intentionally has a pecuniary interest in or derives a profit from a contract or purchase connected with an action by the governmental entity served by the public servant commits conflict of interest, a Class D Felony. A public servant has a pecuniary interest in a contract or purchase if the contract or purchase will result or is intended to result in an ascertainable increase in the income or net worth of the public servant or a dependent of the public servant who is under the direct or indirect administrative control of the public servant; or receives a contract or purchase order that is reviewed, approved, or directly or indirectly administered by the public servant. "Dependent" means any of the following: the spouse of a public servant; a child, stepchild, or adoptee (as defined in I.C. 31-3-4-1) of a public servant who is unemancipated and less than eighteen (18) years of age; and any individual more than one-half (1/2) of whose support is provided during a year by the public servant.

The foregoing consists only of excerpts from I.C. 35-44-1-3. Care should be taken to review I.C. 35-44-1-3 in its entirety.

1. **Name and Address of Public Servant Submitting Statement:** _____

2. **Title or Position With Governmental Entity:** _____

3. a. **Governmental Entity:** _____

b. **County:** _____

4. **This statement is submitted (check one):**

a. _____ as a "single transaction" disclosure statement, as to my financial interest in a specific contract or purchase connected with the governmental entity which I serve, proposed to be made by the governmental entity with or from a particular contractor or vendor; or

b. _____ as an "annual" disclosure statement, as to my financial interest connected with any contracts or purchases of the governmental entity which I serve, which are made on an ongoing basis with or from particular contractors or vendors.

5. **Name(s) of Contractor(s) or Vendor(s):** _____

6. **Description(s) of Contract(s) or Purchase(s)** (Describe the kind of contract involved, and the effective date and term of the contract or purchase if reasonably determinable. Dates required if 4(a) is selected above. If "dependent" is involved, provide dependent's name and relationship):

7. **Description of My Financial Interest** (Describe in what manner the public servant or "dependent" expects to derive a profit or financial benefit from, or otherwise has a pecuniary interest in, the above contract(s) or purchase(s); if reasonably determinable, state the approximate dollar value of such profit or benefit.):

(Attach extra pages if additional space is needed)

8. **Approval of Appointing Officer or Body** (To be completed if the public servant was appointed by an elected public servant or the board of trustees of a state-supported college or university):

I (We) being the _____ of
(Title of Officer or Name of Governing Body)

_____ and having the power to appoint
(Name of Governmental Entity)

the above named public servant to the public position to which he or she holds, hereby approve the participation to the appointed disclosing public servant in the above described contract(s) or purchase(s) in which said public servant has a conflict of interest as defined in Indiana Code 35-44-1-3; however, this approval does not waive any objection to any conflict prohibited by statute, rule, or regulation and is not to be construed as a consent to any illegal act.

_____	_____
_____	_____
_____	_____
Elected Official	Office

9. **Effective Dates** (Conflict of interest statements must be submitted to the governmental entity prior to final action on the contract or purchase.):

_____	_____
Date Submitted	Date of Action on Contract or Purchase

10. **Affirmation of Public Servant:** This disclosure was submitted to the governmental entity and accepted by the governmental entity in a public meeting to the governmental entity prior to final action on the contract or purchase. I affirm, under penalty of perjury, the truth and completeness of the statements made above, and that I am the above named public servant.

Signed: _____
(Signature of Public Servant)

Date: _____

Within 15 days after final action on the contract or purchase, copies of this statement must be filed with the State Board of Accounts, Indiana Government Center South, 302 West Washington Street, Room E418, Indianapolis, Indiana, 46204-2765 and the Clerk of the Circuit Court of the county in which the governmental entity executed the contract or purchase. A copy of this disclosure will be forwarded to the Indiana State Ethics Commission.

TOWNSHIP BULLETIN
and Uniform Compliance Guidelines

Vol. No. 164, Page 8

February 2004

RATES for LEGAL ADVERTISING

Effective January 1, 2004

The following rates, effective January 1, 2004, were computed based upon the statutorily authorized 5% maximum increase allowed by P.L. 64-1995. Any percentage increase other than the 5% will require a separate computation by the State Board of Accounts. Any publisher that has not chosen to increase rates at all will continue to use the rate schedule that was effective January 1, 1988.

7 Em Column					7.4 Em Column					7.83 Em Column					8 Em Column				
Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions			
Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4
5.5	0.314	0.469	0.626	0.783	5.5	0.332	0.496	0.662	0.827	5.5	0.351	0.525	0.700	0.875	5.5	0.359	0.536	0.716	0.894
6	0.288	0.430	0.574	0.717	6	0.304	0.455	0.607	0.758	6	0.322	0.481	0.642	0.802	6	0.329	0.492	0.656	0.820
6.5	0.266	0.397	0.530	0.662	6.5	0.281	0.420	0.560	0.700	6.5	0.297	0.444	0.593	0.741	6.5	0.304	0.454	0.606	0.757
7	0.247	0.369	0.492	0.615	7	0.261	0.390	0.520	0.650	7	0.276	0.412	0.550	0.688	7	0.282	0.421	0.562	0.703
7.5	0.230	0.344	0.459	0.574	7.5	0.243	0.364	0.485	0.607	7.5	0.258	0.385	0.514	0.642	7.5	0.263	0.393	0.525	0.656
8	0.216	0.323	0.431	0.538	8	0.228	0.341	0.455	0.569	8	0.241	0.361	0.482	0.602	8	0.247	0.369	0.492	0.615
9	0.192	0.287	0.383	0.478	9	0.203	0.303	0.405	0.506	9	0.215	0.321	0.428	0.535	9	0.219	0.328	0.437	0.547
10	0.173	0.258	0.344	0.430	10	0.183	0.273	0.364	0.455	10	0.193	0.289	0.385	0.481	10	0.197	0.295	0.394	0.492
12	0.144	0.215	0.287	0.359	12	0.152	0.227	0.303	0.379	12	0.161	0.241	0.321	0.401	12	0.164	0.246	0.328	0.410
Rate/Square	5.14	7.68	10.25	12.81	Rate/Square	5.14	7.68	10.25	12.81	Rate/Square	5.14	7.68	10.25	12.81	Rate/Square	5.14	7.68	10.25	12.81

8.2 Em Column					8.3 Em Column					8.4 Em Column					8.5 Em Column				
Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions			
Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4
5.5	0.368	0.550	0.734	0.917	5.5	0.372	0.556	0.742	0.928	5.5	0.377	0.563	0.751	0.939	5.5	0.381	0.570	0.760	0.950
6	0.337	0.504	0.672	0.840	6	0.341	0.510	0.681	0.851	6	0.345	0.516	0.689	0.861	6	0.350	0.522	0.697	0.871
6.5	0.311	0.465	0.621	0.776	6.5	0.315	0.471	0.628	0.785	6.5	0.319	0.476	0.636	0.795	6.5	0.323	0.482	0.643	0.804
7	0.289	0.432	0.576	0.720	7	0.293	0.437	0.583	0.729	7	0.296	0.442	0.590	0.738	7	0.300	0.448	0.597	0.747
7.5	0.270	0.403	0.538	0.672	7.5	0.273	0.408	0.544	0.680	7.5	0.276	0.413	0.551	0.689	7.5	0.280	0.418	0.558	0.697
8	0.253	0.378	0.504	0.630	8	0.256	0.382	0.510	0.638	8	0.259	0.387	0.517	0.646	8	0.262	0.392	0.523	0.653
9	0.225	0.336	0.448	0.560	9	0.228	0.340	0.454	0.567	9	0.230	0.344	0.459	0.574	9	0.233	0.348	0.465	0.581
10	0.202	0.302	0.403	0.504	10	0.205	0.306	0.408	0.510	10	0.207	0.310	0.413	0.516	10	0.210	0.313	0.418	0.523
12	0.169	0.252	0.336	0.420	12	0.171	0.255	0.340	0.425	12	0.173	0.258	0.344	0.430	12	0.175	0.261	0.349	0.436
Rate/Square	5.14	7.68	10.25	12.81	Rate/Square	5.14	7.68	10.25	12.81	Rate/Square	5.14	7.68	10.25	12.81	Rate/Square	5.14	7.68	10.25	12.81

8.6 Em Column					8.75 Em Column					8.8 Em Column					8.9 Em Column				
Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions			
Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4
5.5	0.386	0.576	0.769	0.961	5.5	0.393	0.586	0.783	0.978	5.5	0.395	0.590	0.787	0.984	5.5	0.399	0.597	0.796	0.995
6	0.354	0.528	0.705	0.881	6	0.360	0.538	0.718	0.897	6	0.362	0.541	0.722	0.902	6	0.366	0.547	0.730	0.912
6.5	0.326	0.488	0.651	0.814	6.5	0.332	0.496	0.662	0.828	6.5	0.334	0.499	0.666	0.832	6.5	0.338	0.505	0.674	0.842
7	0.303	0.453	0.604	0.755	7	0.308	0.461	0.615	0.769	7	0.310	0.463	0.619	0.773	7	0.314	0.469	0.626	0.782
7.5	0.283	0.423	0.564	0.705	7.5	0.288	0.430	0.574	0.717	7.5	0.289	0.433	0.577	0.721	7.5	0.293	0.437	0.584	0.730
8	0.265	0.396	0.529	0.661	8	0.270	0.403	0.538	0.673	8	0.271	0.406	0.541	0.676	8	0.274	0.410	0.547	0.684
9	0.236	0.352	0.470	0.588	9	0.240	0.358	0.478	0.598	9	0.241	0.360	0.481	0.601	9	0.244	0.365	0.487	0.608
10	0.212	0.317	0.423	0.529	10	0.216	0.323	0.431	0.538	10	0.217	0.324	0.433	0.541	10	0.220	0.328	0.438	0.547
12	0.177	0.264	0.353	0.441	12	0.180	0.269	0.359	0.448	12	0.181	0.270	0.361	0.451	12	0.183	0.273	0.365	0.456
Rate/Square	5.14	7.68	10.25	12.81	Rate/Square	5.14	7.68	10.25	12.81	Rate/Square	5.14	7.68	10.25	12.81	Rate/Square	5.14	7.68	10.25	12.81

9 Em Column					9.3 Em Column					9.5 Em Column					9.6 Em Column				
Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions			
Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4
5.5	0.404	0.603	0.805	1.006	5.5	0.417	0.623	0.832	1.040	5.5	0.426	0.637	0.850	1.062	5.5	0.431	0.643	0.859	1.073
6	0.370	0.553	0.738	0.922	6	0.382	0.571	0.763	0.953	6	0.391	0.584	0.779	0.974	6	0.395	0.590	0.787	0.984
6.5	0.342	0.510	0.681	0.851	6.5	0.353	0.527	0.704	0.880	6.5	0.361	0.539	0.719	0.899	6.5	0.364	0.544	0.727	0.908
7	0.317	0.474	0.633	0.791	7	0.328	0.490	0.654	0.817	7	0.335	0.500	0.668	0.834	7	0.338	0.506	0.675	0.843
7.5	0.296	0.442	0.590	0.738	7.5	0.306	0.457	0.610	0.762	7.5	0.313	0.467	0.623	0.779	7.5	0.316	0.472	0.630	0.787
8	0.278	0.415	0.554	0.692	8	0.287	0.429	0.572	0.715	8	0.293	0.438	0.584	0.730	8	0.296	0.442	0.590	0.738
9	0.247	0.369	0.492	0.615	9	0.255	0.381	0.508	0.635	9	0.260	0.389	0.519	0.649	9	0.263	0.393	0.525	0.656
10	0.222	0.332	0.443	0.553	10	0.229	0.343	0.458	0.572	10	0.234	0.350	0.467	0.584	10	0.237	0.354	0.472	0.590
12	0.185	0.276	0.369	0.461	12	0.191	0.286	0.381	0.477	12	0.195	0.292	0.390	0.487	12	0.197	0.295	0.394	0.492
Rate/Square	5.14	7.68	10.25	12.81	Rate/Square	5.14	7.68	10.25	12.81	Rate/Square	5.14	7.68	10.25	12.81	Rate/Square	5.14	7.68	10.25	12.81

TOWNSHIP BULLETIN
and Uniform Compliance Guidelines

Vol. No. 161, Page 9

February 2004

9.9 Em Column					10 Em Column					10.5 Em Column					11 Em Column				
Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions			
Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4
5.5	0.444	0.664	0.886	1.107	5.5	0.449	0.670	0.895	1.118	5.5	0.471	0.704	0.939	1.174	5.5	0.493	0.737	0.984	1.230
6	0.407	0.608	0.812	1.015	6	0.411	0.614	0.820	1.025	6	0.432	0.645	0.861	1.076	6	0.452	0.676	0.902	1.127
6.5	0.376	0.561	0.749	0.937	6.5	0.380	0.567	0.757	0.946	6.5	0.399	0.595	0.795	0.993	6.5	0.418	0.624	0.833	1.041
7	0.349	0.521	0.696	0.870	7	0.352	0.527	0.703	0.878	7	0.370	0.553	0.738	0.922	7	0.388	0.579	0.773	0.966
7.5	0.326	0.487	0.649	0.812	7.5	0.329	0.492	0.656	0.820	7.5	0.345	0.516	0.689	0.861	7.5	0.362	0.541	0.722	0.902
8	0.305	0.456	0.609	0.761	8	0.308	0.461	0.615	0.769	8	0.324	0.484	0.646	0.807	8	0.339	0.507	0.677	0.845
9	0.271	0.406	0.541	0.676	9	0.274	0.410	0.547	0.683	9	0.288	0.430	0.574	0.717	9	0.302	0.451	0.601	0.752
10	0.244	0.365	0.487	0.609	10	0.247	0.369	0.492	0.615	10	0.259	0.387	0.517	0.646	10	0.271	0.406	0.541	0.676
12	0.204	0.304	0.406	0.507	12	0.206	0.307	0.410	0.512	12	0.216	0.323	0.431	0.538	12	0.226	0.338	0.451	0.564
Rate/Square	5.14	7.68	10.25	12.81	Rate/Square	5.14	7.68	10.25	12.81	Rate/Square	5.14	7.68	10.25	12.81	Rate/Square	5.14	7.68	10.25	12.81

11.25 Em Column					11.5 Em Column					12 Em Column					12.2 Em Column				
Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions			
Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4
5.5	0.505	0.754	1.006	1.258	5.5	0.516	0.771	1.029	1.286	5.5	0.538	0.804	1.073	1.342	5.5	0.547	0.818	1.091	1.364
6	0.463	0.691	0.923	1.153	6	0.473	0.707	0.943	1.179	6	0.493	0.737	0.984	1.230	6	0.502	0.750	1.000	1.250
6.5	0.427	0.638	0.852	1.064	6.5	0.437	0.652	0.870	1.088	6.5	0.455	0.681	0.908	1.135	6.5	0.463	0.692	0.923	1.154
7	0.397	0.592	0.791	0.988	7	0.405	0.606	0.808	1.010	7	0.423	0.632	0.843	1.054	7	0.430	0.642	0.857	1.072
7.5	0.370	0.553	0.738	0.922	7.5	0.378	0.565	0.754	0.943	7.5	0.395	0.590	0.787	0.984	7.5	0.401	0.600	0.800	1.000
8	0.347	0.518	0.692	0.865	8	0.355	0.530	0.707	0.884	8	0.370	0.553	0.738	0.922	8	0.376	0.562	0.750	0.938
9	0.308	0.461	0.615	0.769	9	0.315	0.471	0.629	0.786	9	0.329	0.492	0.656	0.820	9	0.334	0.500	0.667	0.834
10	0.278	0.415	0.554	0.692	10	0.284	0.424	0.566	0.707	10	0.296	0.442	0.590	0.738	10	0.301	0.450	0.600	0.750
12	0.231	0.346	0.461	0.576	12	0.236	0.353	0.472	0.589	12	0.247	0.369	0.492	0.615	12	0.251	0.375	0.500	0.625
Rate/Square	5.14	7.68	10.25	12.81	Rate/Square	5.14	7.68	10.25	12.81	Rate/Square	5.14	7.68	10.25	12.81	Rate/Square	5.14	7.68	10.25	12.81

12.4 Em Column					12.41 Em Column					12.5 Em Column					13 Em Column				
Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions			
Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4
5.5	0.556	0.831	1.109	1.386	5.5	0.557	0.832	1.110	1.387	5.5	0.561	0.838	1.118	1.397	5.5	0.583	0.871	1.163	1.453
6	0.510	0.762	1.017	1.271	6	0.510	0.762	1.018	1.272	6	0.514	0.768	1.025	1.281	6	0.535	0.799	1.066	1.332
6.5	0.471	0.703	0.939	1.173	6.5	0.471	0.704	0.939	1.174	6.5	0.474	0.709	0.946	1.182	6.5	0.493	0.737	0.984	1.230
7	0.437	0.653	0.872	1.089	7	0.437	0.654	0.872	1.090	7	0.441	0.658	0.879	1.098	7	0.458	0.685	0.914	1.142
7.5	0.408	0.609	0.813	1.017	7.5	0.408	0.610	0.814	1.017	7.5	0.411	0.614	0.820	1.025	7.5	0.428	0.639	0.853	1.066
8	0.382	0.571	0.763	0.953	8	0.383	0.572	0.763	0.954	8	0.386	0.576	0.769	0.961	8	0.401	0.599	0.800	0.999
9	0.340	0.508	0.678	0.847	9	0.340	0.508	0.678	0.848	9	0.343	0.512	0.683	0.854	9	0.356	0.532	0.711	0.888
10	0.306	0.457	0.610	0.762	10	0.306	0.457	0.611	0.763	10	0.308	0.461	0.615	0.769	10	0.321	0.479	0.640	0.799
12	0.255	0.381	0.508	0.635	12	0.255	0.381	0.509	0.636	12	0.257	0.384	0.513	0.641	12	0.267	0.399	0.533	0.666
Rate/Square	5.14	7.68	10.25	12.81	Rate/Square	5.14	7.68	10.25	12.81	Rate/Square	5.14	7.68	10.25	12.81	Rate/Square	5.14	7.68	10.25	12.81

13.5 Em Column					14 Em Column					14.5 Em Column					15 Em Column				
Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions			
Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4
5.5	0.606	0.905	1.208	1.509	5.5	0.628	0.938	1.252	1.565	5.5	0.650	0.972	1.297	1.621	5.5	0.673	1.005	1.342	1.677
6	0.555	0.829	1.107	1.383	6	0.576	0.860	1.148	1.435	6	0.596	0.891	1.189	1.486	6	0.617	0.922	1.230	1.537
6.5	0.512	0.766	1.022	1.277	6.5	0.531	0.794	1.060	1.324	6.5	0.550	0.822	1.098	1.372	6.5	0.569	0.851	1.135	1.419
7	0.476	0.711	0.949	1.186	7	0.493	0.737	0.984	1.230	7	0.511	0.764	1.019	1.274	7	0.529	0.790	1.054	1.318
7.5	0.444	0.664	0.886	1.107	7.5	0.461	0.688	0.918	1.148	7.5	0.477	0.713	0.951	1.189	7.5	0.493	0.737	0.984	1.230
8	0.416	0.622	0.830	1.038	8	0.432	0.645	0.861	1.076	8	0.447	0.668	0.892	1.114	8	0.463	0.691	0.923	1.153
9	0.370	0.553	0.738	0.922	9	0.384	0.573	0.765	0.956	9	0.397	0.594	0.793	0.991	9	0.411	0.614	0.820	1.025
10	0.333	0.498	0.664	0.830	10	0.345	0.516	0.689	0.861	10	0.358	0.535	0.713	0.892	10	0.370	0.553	0.738	0.922
12	0.278	0.415	0.554	0.692	12	0.288	0.430	0.574	0.717	12	0.298	0.445	0.595	0.743	12	0.308	0.461	0.615	0.769
Rate/Square	5.14	7.68	10.25	12.81	Rate/Square	5.14	7.68	10.25	12.81	Rate/Square	5.14	7.68	10.25	12.81	Rate/Square	5.14	7.68	10.25	12.81

16.5 Em Column					17 Em Column				18 Em Column				20 Em Column						
Type	Number of Insertions					Number of Insertions					Number of Insertions					Number of Insertions			
Size	1	2	3	4		1	2	3	4		1	2	3	4		1	2	3	4
5.5	0.740	1.106	1.476	1.845		0.763	1.139	1.521	1.901		0.807	1.206	1.610	2.012		0.897	1.341	1.789	2.236
6	0.678	1.014	1.353	1.691		0.699	1.044	1.394	1.742		0.740	1.106	1.476	1.845		0.822	1.229	1.640	2.050
6.5	0.626	0.936	1.249	1.561		0.645	0.964	1.287	1.608		0.683	1.021	1.362	1.703		0.759	1.134	1.514	1.892
7	0.582	0.869	1.160	1.449		0.599	0.895	1.195	1.493		0.634	0.948	1.265	1.581		0.705	1.053	1.406	1.757
7.5	0.543	0.811	1.082	1.353		0.559	0.836	1.115	1.394		0.592	0.885	1.181	1.476		0.658	0.983	1.312	1.640
8	0.509	0.760	1.015	1.268		0.524	0.783	1.046	1.307		0.555	0.829	1.107	1.383		0.617	0.922	1.230	1.537
9	0.452	0.676	0.902	1.127		0.466	0.696	0.929	1.161		0.493	0.737	0.984	1.230		0.548	0.819	1.093	1.366
10	0.407	0.608	0.812	1.015		0.419	0.627	0.836	1.045		0.444	0.664	0.886	1.107		0.493	0.737	0.984	1.230
12	0.339	0.507	0.677	0.845		0.350	0.522	0.697	0.871		0.370	0.553	0.738	0.922		0.411	0.614	0.820	1.025
Rate/Square	5.14	7.68	10.25	12.81		5.14	7.68	10.25	12.81		5.14	7.68	10.25	12.81		5.14	7.68	10.25	12.81